

To Whom It May Concern:
Re: Docket #WC06-122 per Ian Forbes

06/09/2017

This letter is in regards to the late filing sanction fees in the amount of \$10,100 to Audian, Inc. Filer # 831855. Regarding the attached invoice # UBDI0000896929.

I would like to explain our situation and what surrounded the late filing sanction fees. Upon the inception of our company we began with our Telecom Attorney Rick Leitner of Cairncross & Hempelmann. We went through the process of the setup of our Company and one of the questions we posed was if we needed to file with USAC/FCC. We were told by Rick that we were covered through our upstream carriers as they were responsible for paying those taxes and that we didn't have to set anything up on our end. We were new to the Industry and quite frankly did not know any better. This is why we hired a Telecom Attorney as we were making all efforts to make sure that everything was setup from Day 1 correctly.

Fast forward to 2016 where my business partner Brandon Bazemore was at a Conference where Joseph Bowser from Innovista Law PLLC happened to give a presentation on the Telecom laws surrounding USAC/FCC taxes. My business partner immediately called me and asked that I reach out to our attorney because this was not what we had been told and was worried that we had not been compliant with the USAC/FCC tax laws. I called Cairncross & Hempelmann to find out that sadly Rick Leitner had unexpectedly passed away. I then immediately reached out to Joseph Bowser (the presenter at the conference) and confirmed our fears that we were supposed to be filing these taxes all along. We immediately signed an engagement letter & deposited a retainer with Joseph Bowers/Innovista Law PLLC to have him assist us in making this right. We immediately went to work to gather all the information needed and filed all back taxes. We have been working with Tracey Pilsch @ USAC very closely and she asked that we file an appeal and ask for a waiver of the late filing sanction fees as she informed us that USAC did not have the authority to waive or reduce those fees.

We had in fact been paying the USAC taxes to our Upstream Carriers (see attached affidavits confirming this), so technically we are not late however there was a large variance between what we were paying based on minute usage vs. what we should have been paying based on the taxes now filed.

I believe that we have displayed that we are doing everything we can to make this right and our intention was always to be compliant. We had not been billing our customers for any of these taxes as we didn't know we had to contribute therefore we are having to come out of pocket for all the late fees & back taxes. We are truly sorry for this mistake and assure that all filings will be made on time and have taken all necessary steps to be compliant from this time forward.





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Please consider this request to waive the late filing sanction fees.

Sincerely,



Janae M. Smith

COO

Audian, Inc.

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